

Form 990

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

74051  
2003

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

A For the 2003 calendar year, or tax year beginning

07/01, 2003, and ending 06/30/2004

B Check if applicable:

☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

VIETNOW NATIONAL HEADQUARTERS

Number and street (or P.O. box if mail is not delivered to street address)

1835 BROADWAY

City or town, state or country, and ZIP + 4

ROCKFORD, IL 61104

D Employer identification number

36-3420947

E Telephone number

(815) 227-5100

F Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No  
(If "No," attach a list. See instructions.)H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶

M Check ☒ If the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: ▶ N/A

J Organization type (check only one) ☒ 501(c) (19) (insert no.) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 2,906,155.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received: STMT 1		
	a	Direct public support	1a	2,888,269.
	b	Indirect public support	1b	
	c	Government contributions (grants)	1c	
	d	Total (add lines 1a through 1c) (cash \$ 2,888,269. noncash \$ )	1d	2,888,269.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	
	3	Membership dues and assessments	3	8,515.
	4	Interest on savings and temporary cash investments	4	6,149.
	5	Dividends and interest from securities	5	
	6a	Gross rents	6a	
b	Less: rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	2,400.	
7	Other investment income (describe ▶ )	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	
b	Less: cost or other basis and sales expenses	8b		
c	Gain or (loss) (attach schedule)	8c		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11	822.	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	2,906,155.	
Expenses	13	Program services (from line 44, column (B))	13	238,216.
	14	Management and general (from line 44, column (C))	14	72,995.
	15	Fundraising (from line 44, column (D))	15	2,565,557.
	16	Payments to affiliates (attach schedule)	16	
17	Total expenses (add lines 13 and 14, column (A))	17	2,876,768.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	29,387.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	986,973.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	1,016,360.

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2003)

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22	89,502.	89,502.		
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	NONE			
26 Other salaries and wages	26	27,009.	13,505.	13,504.	
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	2,373.	1,187.	1,185.	
30 Professional fundraising fees	30	2,565,557.			2,565,557.
31 Accounting fees	31	14,450.	5,780.	8,670.	
32 Legal fees	32	403.	161.	242.	
33 Supplies	33	4,887.		4,887.	
34 Telephone	34	10,143.	4,057.	6,086.	
35 Postage and shipping	35	7,227.	4,602.	2,625.	
36 Occupancy	36	3,600.	1,800.	1,800.	
37 Equipment rental and maintenance	37	4,793.	2,397.	2,396.	
38 Printing and publications	38	15,578.	15,578.		
39 Travel	39	17,992.	7,196.	10,796.	
40 Conferences, conventions, and meetings	40	21,381.	21,381.		
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	7,546.	4,158.	3,388.	
43 Other expenses not covered above (itemize): <b>3 TMT 2</b>	43a	84,327.	66,912.	17,415.	
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	2,876,768.	238,216.	72,995.	2,565,557.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments** (See page 25 of the instructions.)What is the organization's primary exempt purpose? **SEE SCHEDULE D**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses  
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a <b>SEE SCHEDULE E</b>					
		(Grants and allocations \$ _____)			238,216.
b		(Grants and allocations \$ _____)			
c		(Grants and allocations \$ _____)			
d		(Grants and allocations \$ _____)			
e Other program services (attach schedule)		(Grants and allocations \$ _____)			
f Total of Program Service Expenses (should equal line 44, column (B), Program services).					238,216.

**Part IV** Balance Sheets (See page 25 of the instructions.)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	852,304.	45	883,312.
	46 Savings and temporary cash investments		46	
	47a Accounts receivable			
	b Less: allowance for doubtful accounts		47c	
	48a Pledges receivable	13,877.		
	b Less: allowance for doubtful accounts		48c	13,877.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use	11,508.	52	11,260.
	53 Prepaid expenses and deferred charges	2,658.	53	2,822.
	54 Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a Investments - land, buildings, and equipment: basis			
	b Less: accumulated depreciation (attach schedule)		55c	
56 Investments - other (attach schedule)		56		
57a Land, buildings, and equipment: basis	197,002.			
b Less: accumulated depreciation (attach schedule)	82,813.	57c	114,189.	
58 Other assets (describe <input type="checkbox"/> )		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	997,926.	59	1,025,460.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	10,953.	60	9,100.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe <input type="checkbox"/> )		65	
66 Total liabilities (add lines 60 through 65)	10,953.	66	9,100.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	986,973.	67	1,016,360.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	986,973.	73	1,016,360.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	997,926.	74	1,025,460.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
1	Expenses per Audited Financial Statements
2	Expenses per Return
3	Reconciliation
4	Reconciliation
5	Reconciliation
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99	Reconciliation
100	Reconciliation

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

[illegible]

Form 990 (2003)

**Part VI** Other Information (See page 28 of the instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . .	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes.	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .	78b	N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . . . .	80a	X
b If "Yes," enter the name of the organization: _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a Enter direct and indirect political expenditures. See line 81 instructions. . . . .	81a	
b Did the organization file Form 1120-POL for this year? . . . . .	81b	X
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) . . . . .	82b	N/A
83 a Did the organization comply with the public inspection requirements for returns and exemption applications? . . . . .	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	84b	N/A
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? . . . . .	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . . If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c Dues, assessments, and similar amounts from members . . . . .	85c	N/A
d Section 162(e) lobbying and political expenditures . . . . .	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . .	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . .	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .	85g	X
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	85h	X
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 . . . . .	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities . . . . .	86b	N/A
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders . . . . .	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . .	88	N/A
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> N/A; section 4912 <input type="checkbox"/> N/A; section 4955 <input type="checkbox"/> N/A . . . . .		
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction . . . . .	89b	N/A
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . .		N/A
d Enter: Amount of tax on line 89c, above, reimbursed by the organization . . . . .		N/A
90 a List the states with which a copy of this return is filed <input checked="" type="checkbox"/> SEE SCHEDULE H . . . . .		
b Number of employees employed in the pay period that includes March 12, 2003 (See instructions) . . . . .	90b	1
91 The books are in care of <input checked="" type="checkbox"/> RICHARD SANDERS . . . . . Telephone no. <input checked="" type="checkbox"/> (815) 227-5100 Located at <input checked="" type="checkbox"/> 1835 BROADWAY, ROCKFORD, IL . . . . . ZIP + 4 <input checked="" type="checkbox"/> 61104		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . .	92	N/A

**Part VII** Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					8,515.
95 Interest on savings and temporary cash investments			14	6,149.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	2,400.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b MISCELLANEOUS INC.					822.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				8,549.	9,337.
105 Total (add line 104, columns (B), (D), and (E))					17,886.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII** Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
1	SEE SCHEDULE D

**Part IX** Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X** Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please  
Sign  
HerePaid  
Preparer's  
Use Only

## FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL
ADVERTISING	2,750.		
AUTO EXPENSE	11,406.	2,750.	
BANK CHARGES	378.	4,562.	6,844.
CHARTER PROGRAM SUPPORT			378.
COMMITTEES	13,575.	13,575.	
DIRECTOR'S EXPENSE	43,307.	43,307.	
DUES AND SUBSCRIPTIONS	6,135.	2,454.	3,681.
FEEES AND TAXES	340.	150.	190.
INSURANCE			
MISCELLANEOUS EXPENSE	2,673.		2,673.
OFFICE EXPENSE	2,058.		2,058.
REAL ESTATE TAX EXPENSE	865.		865.
SECURITY	228.	114.	114.
	612.		612.
TOTALS	84,327.	66,912.	17,415.

**ViệtNow National Headquarters**  
**Board of Directors**  
**(Fiscal Year July 1, 2003 – June 30, 2004)**

President: Rich Sanders (815) 288-5093  
1811 Hickory Lane  
Dixon, Illinois 61021

Vice-President: Jim Stepanek (352) 489-1644  
1111 W. Harrow Lane  
Citrus Springs, Florida 34434

Secretary: Bill Kessling (815) 456-2266  
1781 Iron Springs Road  
Franklin Grove, Illinois 61031

Treasurer: Terry Buscher (708) 848-1932  
1035 Wenonah  
Oak Park, Illinois 60304

Director: Darrell Gilgan (815) 335-2571  
611 South Goodling Street  
Winnebago, Illinois 61088

Director: John Augustynowicz (630) 393-3170  
30W170 Oxford Drive  
Warrenville, Illinois 60555

Director: John Davis (815) 756-6858  
126 West Taylor Street  
DeKalb, Illinois 60115



Vietnow National Headquarters  
Form 990

Schedule D

Vietnow is a national veterans organization with the following aims and purposes:

1. Veterans helping veterans.
2. To help increase community awareness of the difficulties encountered by the veteran and their families.
3. To increase national awareness of the POW/MIA status in supporting other organizations involved in the effort of accountability and release of these veterans.
4. To preserve the integrity of Vietnow National Headquarters and to better serve the veteran. Vietnow will take no stand on religious, political, social, moral or any other issue which does not relate directly to the unique difficulties and issues of their families.
5. To help and assist in solving the unique physical, social and psychological difficulties of the veteran. These difficulties include, but are not limited to:
  - Delayed stress or readjustment difficulties.
  - Agent Orange.
  - Unemployment.
  - Substance abuse.
  - Family and community services.

Schedule E

Description:

- PTSD - Providing assistance to veterans suffering from Post Traumatic Stress Disorder through a video self-help project.
- Scholarships - Providing college scholarships to dependents of Vietnam and post Vietnam era veterans.
- Homeless - Several hundred homeless persons are provided meals on a weekly basis, as well as assisting in nationwide projects to benefit the homeless community.
- POW/MIA - Awareness and education of the issues of prisoners of war and missing in action soldiers.
- Agent Orange - Awareness and resource referral.
- Veterans Administrator Volunteer Projects - Coordination and Funding.
- Women Veterans - Providing information to a networking with women veterans about issues that concern them.

VietNow National Headquarters  
Form 990  
Schedule H  
36-3420947

Part VI, Line 90a:

List of states with which a copy of this return is filed:

Alabama  
Alaska  
Arizona  
Arkansas  
California  
Colorado  
Connecticut  
Florida  
Georgia  
Illinois  
Indiana  
Kansas  
Kentucky  
Louisiana  
Maine  
Maryland  
Massachusetts  
Michigan  
Minnesota  
Mississippi  
Missouri  
New Hampshire  
New Jersey  
New York  
North Carolina  
North Dakota  
Ohio  
Oklahoma  
Oregon  
Pennsylvania  
Rhode Island  
South Carolina  
Tennessee  
Texas  
Utah  
Virginia  
Washington  
West Virginia  
Wisconsin

- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box ☒ **Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

**Part II Additional (not automatic) 3-Month Extension of Time — Must File Original and One Copy.**

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization <b>VIETNOW</b>	Employer identification number <b>36-3420947</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1835 BROADWAY</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>ROCKFORD, IL 61104</b>	

Check type of return to be filed (File a separate application for each return):

- ☒ Form 990 ☐ Form 990-EZ ☐ Form 990-T (sec. 401(a) or 408(a) trust) ☐ Form 1041-A ☐ Form 5227 ☐ Form 8870  
☐ Form 990-BL ☐ Form 990-PF ☐ Form 990-T (trust other than above) ☐ Form 4720 ☐ Form 6069

**STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

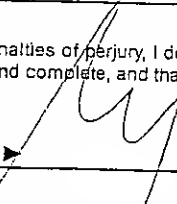
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the **whole group**, check this box ☐. If it is for **part of the group**, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until MAY 15, 20 05.
- 5 For calendar year \_\_\_\_\_, or other tax year beginning JULY 1, 20 03 and ending JUNE 30, 20 04.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension ADDITIONAL TIME IS REQUIRED TO COMPILE ALL DATA NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions ..... \$
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 ..... \$
- c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions ..... \$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature 

Title \_\_\_\_\_

Date 2/11/05

**Notice to Applicant — To Be Completed by the IRS**

- ☐ We have approved this application. Please attach this form to the organization's return.
- ☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- ☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- ☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- ☐ Other \_\_\_\_\_

Director \_\_\_\_\_

By: \_\_\_\_\_

Date \_\_\_\_\_

**Alternate Mailing Address** — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name <b>M. PORTER, C/O FROST, RUTTENBERG &amp; ROTHBLATT, P.C.</b>
	Number and street (include suite, room, or apt. no.) Or a P.O. box number <b>111 PFINGSTEN ROAD, SUITE 300</b>
	City or town, province or state, and country (including postal or ZIP code) <b>DEERFIELD, IL 60015</b>

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

▶ File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ☒ **▶**
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time** — Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only ☐ **▶**

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print  File by the due date for filing your return. See instructions.	Name of Exempt Organization <b>VIETNOW</b>	Employer identification number <b>36-3420947</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1835 Broadway</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Rockford, IL 61104</b>	

Check type of return to be filed (file a separate application for each return):

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box ☐ **▶**
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐ **▶**. If it is for part of the group, check this box ☐ **▶** and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until February 15, 2005, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ▶ ☐ calendar year 20 \_\_\_\_ or
- ▶ ☒ tax year beginning July 1, 2003, and ending June 30, 2004.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions ..... \$ \_\_\_\_\_
- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit ..... \$ \_\_\_\_\_
- c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions ..... \$ **NONE**

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Mary S. Chang Title ▶ CPA Date ▶ 9/16/04

For Paperwork Reduction Act Notice, see Instruction Form **8868** (12-2000)

**ViệtNow National Headquarters  
Board of Directors  
(Fiscal Year July 1, 2004 – June 30, 2005)**

**President:** Rich Sanders (815) 288-5093  
1811 Hickory Lane  
Dixon, Illinois 61021

**Vice-President:** Jim Stepanek (352) 489-1644  
1111 W. Harrow Lane  
Citrus Springs, Florida 34434

**Secretary:** Bill Kessling (815) 456-2266  
1781 Iron Springs Road  
Franklin Grove, Illinois 61031

**Treasurer:** Terry Buscher (708) 848-1932  
1035 Wenonah  
Oak Park, Illinois 60304

**Director:** Darrell Gilgan (815) 335-2571  
611 South Goodling Street  
Winnebago, Illinois 61088

**Director:** John Augustynowicz (630) 393-3170  
30W170 Oxford Drive  
Warrenville, Illinois 60555

**Director:** John Davis (815) 756-6858  
126 West Taylor Street  
DeKalb, Illinois 60115

**VietNow National Headquarters**

**Financial Statements and  
Supplementary Information  
and Auditor's Report**

**June 30, 2004**

# **VietNow National Headquarters**

## **June 30, 2004**

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Statement of Functional Expenses	5
Statement of Cash Flows	6
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Frost 111 Pfingsten Rd. • Suite 300 • Deerfield, IL 60015  
Rutenberg Tel 847.236.1111 • Fax 847.236.1155  
& Rothblatt, P.C. email: [businessservices@frronline.com](mailto:businessservices@frronline.com) • [www.frronline.com](http://www.frronline.com)

To the Board of Directors  
VietNow National Headquarters  
1835 Broadway  
Rockford, Illinois 61104

### **Independent Auditor's Report**

We have audited the accompanying statement of financial position of VietNow National Headquarters (a nonprofit organization) as of June 30, 2004, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Organization has not established procedures to provide assurance that all contributions are recorded in the accounting records. Accordingly, it was not practicable for us to extend our audit of such receipts beyond the amounts recorded.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the collection of cash contributions referred to in the preceding paragraph been susceptible to satisfactory audit tests, the financial statements referred to above present fairly, in all material respects, the financial position of VietNow National Headquarters as of June 30, 2004, and the changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

*Frost, Rutenberg & Rothblatt, P.C.*

November 4, 2004

## **Financial Statements**

**VietNow National Headquarters**  
**Statement of Financial Position**  
**June 30, 2004**

---

**Assets**

---

**Current Assets**

Cash and Cash Equivalents	\$ 883,312
Contributions Receivable	13,877
Prepaid Expenses	2,822
Inventory	11,260
<b>Total Current Assets</b>	<b>911,271</b>

---

**Property and Equipment**

Land	12,500
Land Improvements	3,160
Building	85,562
Building Improvements	23,056
Furniture and Equipment	63,224
Automobile	9,500
Total	197,002
Less: Accumulated Depreciation	(82,813)
<b>Net Property and Equipment</b>	<b>114,189</b>
<b>Total Assets</b>	<b>\$ 1,025,460</b>

---

The accompanying Notes are an integral part of the financial statements.

**Frost, Ruttenberg & Rothblatt, P.C.**  
 CERTIFIED PUBLIC ACCOUNTANTS

**VietNow National Headquarters**  
**Statement of Financial Position**  
**June 30, 2004**

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**Liabilities and Net Assets**

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**Current Liabilities**

Accounts Payable	\$	7,618
Payroll Taxes Payable		1,481
<b>Total Current Liabilities</b>		<b>9,099</b>

---

**Net Assets**

Unrestricted		1,016,360
<b>Total Liabilities and Net Assets</b>		<b>\$ 1,025,460</b>

---

The accompanying Notes are an integral part of the financial statements.

**Frost, Ruttenberg & Rothblatt, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

**VietNow National Headquarters**  
**Statement of Activities**  
**For the Year Ended June 30, 2004**

<b>Changes in Unrestricted Net Assets</b>	
Public Support and Revenue	
Telemarketing Receipts	\$ 2,875,948
Conventions	9,450
Donations	1,966
Interest Income	6,149
Membership Dues	8,515
Miscellaneous Income	822
Rent	2,400
Various Fund-raisers	905
<b>Total Unrestricted Public Support and Revenue</b>	<b>2,906,155</b>
<b>Expenses</b>	
Fund-raising	2,565,557
Program Services	238,216
General and Administrative	72,995
<b>Total Expenses</b>	<b>2,876,768</b>
<b>Change in Unrestricted Net Assets</b>	<b>29,387</b>
Unrestricted Net Assets - Beginning of Year	986,973
<b>Unrestricted Net Assets - End of Year</b>	<b>\$ 1,016,360</b>

The accompanying Notes are an integral part of the financial statements.

**Frost, Ruttenberg & Rothblatt, P.C.**  
 CERTIFIED PUBLIC ACCOUNTANTS

**VietNow National Headquarters**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2004**

	<b>Fund Raising</b>	<b>Program</b>	<b>General and Administrative</b>	<b>Total</b>
Advertising	\$ 0	\$ 2,750	\$ 0	\$ 2,750
Auto Expense	0	4,562	6,844	11,406
Bank Charges	0	0	378	378
Chapter Program Support	0	13,575	0	13,575
Committees	0	43,307	0	43,307
Contribution and Scholarships	0	89,502	0	89,502
Conventions	0	21,381	0	21,381
Depreciation Expense	0	4,158	3,388	7,546
Directors' Expense	0	2,454	3,681	6,135
Due and Subscriptions	0	150	190	340
Fundraising Expenses	2,565,557	0	0	2,565,557
Insurance	0	0	2,673	2,673
Legal and Accounting	0	5,941	8,912	14,853
Miscellaneous Expense	0	0	2,058	2,058
Office Expense	0	0	865	865
Payroll Taxes	0	1,187	1,186	2,373
Postage	0	4,602	2,625	7,227
Printing	0	15,578	0	15,578
Real Estate Tax Expense	0	114	114	228
Repairs and Maintenance	0	2,397	2,396	4,793
Salaries	0	13,505	13,504	27,009
Security	0	0	612	612
Supplies	0	0	4,887	4,887
Telephone	0	4,057	6,086	10,143
Travel	0	7,196	10,796	17,992
Utilities	0	1,800	1,800	3,600
<b>Total</b>	<b>\$ 2,565,557</b>	<b>\$ 238,216</b>	<b>\$ 72,995</b>	<b>\$ 2,876,768</b>

The accompanying Notes are an integral part of the financial statements.

**Frost, Ruttenberg & Rothblatt, P.C.**  
 CERTIFIED PUBLIC ACCOUNTANTS

**VietNow National Headquarters**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2004**

<b>Cash Flows From Operating Activities</b>	
<b>Change in Net Assets</b>	<b>\$ 29,387</b>
<b>Adjustments to Reconcile Change in Net Assets to Net Cash Provided By (Used In) Operating Activities</b>	
Depreciation	7,546
(Increase) Decrease in Contributions Receivable	(1,926)
(Increase) Decrease in Other Current Assets	85
Increase (Decrease) in Accounts Payable	(676)
Increase (Decrease) in Other Current Liabilities	(1,178)
<b>Total Adjustments</b>	<b>3,851</b>
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>33,238</b>
<b>Cash Flows From Investing Activities</b>	
Acquisition of Fixed Assets	(2,230)
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>(2,230)</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>31,008</b>
Cash and Cash Equivalents - Beginning of Year	852,304
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 883,312</b>

The accompanying Notes are an integral part of the financial

**Frost, Ruttenberg & Rothblatt, P.C.**  
 CERTIFIED PUBLIC ACCOUNTANTS

# **VietNow National Headquarters**

## **Notes to Financial Statements**

### **June 30, 2004**

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<b>Note (1)</b>	<b>Summary of Significant Accounting Policies</b>
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#### **A. Description of Organization**

VietNow National Headquarters ("VietNow") is a fund raising organization of Veterans consisting of men and women who have served the United States of America since 1957. VietNow was formed in 1984 as a Not for Profit Corporation in the State of Illinois, principally to fight for Veterans entitlements in issues that come before Congress and its Committees. Examples include but are not limited to POW/MIA issues, Agent Orange and Gulf War Syndrome. VietNow's primary revenue source is various professional fund-raisers soliciting donations from the general public.

#### **B. Basis of Accounting**

To ensure observance of limitations and restrictions on the uses of resources available to VietNow, the accounts are maintained in accordance with the principles of fund accounting. Accordingly, VietNow reports information regarding its financial position and activities according to a class of Net Assets, as follows:

Unrestricted Net Assets - Net Assets not subject to donor-imposed stipulations. Revenues are reported as Unrestricted Net Assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in Unrestricted Net Assets.

#### **C. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. While actual results may differ from those estimates, management does not expect the differences, if any, to have a material effect on the financial statements.

***Frost, Ruttenberg & Rothblatt, P.C.***  
CERTIFIED PUBLIC ACCOUNTANTS



**VietNow National Headquarters**  
**Notes to Financial Statements**  
**June 30, 2004**

**Note (1) Summary of Significant Accounting Policies - Continued**

**D. Property and Equipment**

Property and equipment are recorded at cost or fair value if contributed. It is VietNow's policy to capitalize expenditures for long lived assets if they are over \$500. Depreciation is provided on the straight-line method over the following estimated useful lives:

	<b>Years</b>
Land Improvements	15
Building and Building Improvements	40
Furniture and Equipment	5-7
Automobile	5

**E. Cash Flows**

Cash equivalents consist of highly liquid certificates of deposit with a maturity of nine months or less when purchased.

**F. Cash Balances in Excess of Insured Limits**

At times, VietNow has amounts in excess of insured limits. VietNow has not experienced any losses.

**G. Inventory**

Inventory consists primarily of souvenir items with VietNow's logo, such as T-shirts, hats, pins and plaques.

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory is recorded on the basis of a physical count.

**Frost, Ruttenberg & Rothblatt, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

**VietNow National Headquarters**  
**Notes to Financial Statements**  
**June 30, 2004**

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**Note (1)      Summary of Significant Accounting Policies - Continued**

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**H.    Advertising**

VietNow expenses advertising costs as incurred. The advertising expense for the year ended June 30, 2004 was \$2,750.

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**Note (2)      Revenue Recognition**

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As of June 30, 2004, approximately 99% of VietNow's total revenues were generated by professional fund-raisers. Funds were solicited from the general public by phone calls made on behalf of VietNow. Under the terms of agreements with various fund-raisers, VietNow receives approximately 15% of all in-state (Illinois) contributions and approximately 10% of all out-of-state contributions.

Revenue is recognized for the amount of total donations solicited by various fund-raisers. The amount of the donations solicited that is retained by the fund-raisers is recorded as fund-raising expenses.

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**Note (3)      Rent Income**

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VietNow leases part of its office space to an unrelated party. The current lease will expire on December 14, 2004.

Estimated future receipts of rent income for the year ending June 30, 2005 is \$2,400.

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**Note (4)      Income Tax Status**

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VietNow is tax exempt under Section 501(c)(19) of the Internal Revenue Code as a business not organized for profit. However, certain nonbusiness related income is taxable to the extent that it exceeds the expenses associated with the production of that income. There was no such taxable nonbusiness related income for the year ended June 30, 2004. Therefore, VietNow has made no provision for nonbusiness related income tax for the year ended June 30, 2004.

**Frost, Ruttenberg & Rothblatt, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

**VietNow National Headquarters**  
**Notes to Financial Statements**  
**June 30, 2004**

**Note (5)      Operating Lease**

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VietNow entered into an operating lease agreement with Lori Construction. The term of the lease is for three years ending May 2007. The lease provides VietNow office facility space for the Homeless Committee projects. Rent expense for the year ended June 30, 2004 was \$9,230.

Estimated future lease payments are as follows:

2005	\$ 9,230
2006	\$ 9,230
2007	\$ 8,461